

REMARKS

By the present amendment, claims 1, 6-10, 15-19, and 23-27 have been canceled, claims 2 and 11 have been rewritten in independent form by incorporating therein the subject matter of claims 1 and 10, respectively, and the dependencies of claims 3, 12, and 20 have been modified accordingly.

It is submitted that this amendment does not raise any new issues and should be entered.

Claims 2-5, 11-14, 20-22, and 28-40 are pending in the present application. Independent claim 2, and claims 3-5 and 20-22 dependent directly or indirectly thereon, are directed to a polarizing plate. Independent claim 11, and claims 12-14 dependent directly or indirectly thereon, are directed to a liquid crystal display. Independent claim 28, and claims 29-32 and 38-40 dependent directly or indirectly thereon, are directed to a polarizing plate. Independent claim 33, and claims 34-37 dependent directly or indirectly thereon are directed to a liquid crystal display.

In the Office Action, claims 28-40 are allowed, and claims 2-5, 11-14 and 20-22 are indicated to contain subject matter that is allowable over the cited art, but claims 1, 6-10, 15-19, and 23-27 are rejected under 35 U.S.C. 103(a) as obvious over JP 60-083903 (Nakano) in view of US 6,320,042 to Michihata et al. (Michihata).

Claims 1, 6-10, 15-19, and 23-27 have now been canceled, and the allowable claims have been presented in independent form. Accordingly, it is submitted that the rejection is moot.

In view of the above, it is submitted that the rejection should be withdrawn.

In conclusion, the invention as presently claimed is patentable. It is believed that the claims are in allowable condition and a notice to that effect is earnestly requested.

Serial Number: 10/072,804

Group Art Unit: 2871

In the event there is, in the Examiner's opinion, any outstanding issue and such issue may be resolved by means of a telephone interview, the Examiner is respectfully requested to contact the undersigned attorney at the telephone number listed below.

In the event this paper is not considered to be timely filed, the Applicants hereby petition for an appropriate extension of the response period. Please charge the fee for such extension and any other fees which may be required to our Deposit Account No. 50-2866.

Respectfully submitted,

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